INCOME-TAX AND SUPER-TAX RETURNS FOR THE BOMBAY PRESIDENCY (INCLUDING SIND AND ADEN)

For the Year 1925-26.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CALCUTTA:
GOVERNMENT OF INDIA PRESS
1926

Digitized with financial assistance from the
Government of Maharashtra
on 11 July, 2017

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1926.

Serial No.	Classification.	Assessment for 1925-26.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	13,10,637
	(*b*) „ „ local authorities	3,14,946
	(*c*) „ „ companies, other public bodies and associations	27,25,101
	(*d*) „ „ private employers	6,48,297
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	18,61,992
	(*b*) „ debentures or other securities of a local authority or a company.	13 03,0 25
3	Income derived from property	25,54,398
4	„ „ „ business	1,59,59,989(*b*)
5	Professional earnings	9,37,181
6	Income derived from other sources	14,24,691
7	TOTAL OF ITEMS 1 TO 6	2,90,40,257
8	(*a*) Amount to be deducted on account of section 15	1,79,045
	(*b*) Amount to be deducted on account of section 17	1,77,874
9	Resultant demand	2,86,83,338
10	*Arrears	12,58,756
11	Penalties—	
	(*a*) penal assessments under section 28 and section 25 (2)	11,622
	(*b*) „ recoveries „ „ 46 (1)	60,461
	(*c*) other penalties and fines	6,518
12	Miscellaneous	5,238
13	TOTAL OF ITEMS 9 TO 12	3,00,25,933
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	(*a*)2,98 081
	(*b*) „ dividends of companies, under section 48	10,27,052
	(*c*) to partners of firms, under section 48	2,20,535
	(*d*) under section 49	5,01,936
	(*e*) other refunds	6,95,896
15	TOTAL REFUNDS	27,43,500
16	Net demand (item 13 *minus* item 15)	2,72,82,433
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	9,22,230
18	*Add*—Excess collections and advance payments	4,528
18-A	*Add* unpaid refunds for 1925-26	1,56,677
18-B	*Deduct* paid refunds out of unpaid refunds of previous year	1,27,955
19	Net Collections	(*c*) 2,63,93,453

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

(*a*) Includes refund of Rs. 62,755 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of Income-tax.

(*b*) Includes demand of Rs. 2,27,538 levied on the Bombay, Baroda and Central India and Great Indian Peninsula Railway Companies.

(*c*) Includes collection of Rs. 2,27,538 received from the Bombay, Baroda and Central India and Great Indian Peninsula Railway Companies.

Memo. explaining the discrepancy between the figures of arrears shown against item No. 17 in the Return of the preceding year *viz.*, 1924-25 and those shown against item No. 10 in Return No. 1 of the current year.

	Rs.	Rs.
Amount of arrears shown in 1924-25 Return		21,36,797
Deduct—Amount erroneously included in the last Return being on account of unpaid refunds		1,54,771
Net correct figure of arrears at the end of 1924-25		19,82,026
Deduct—		
Amount remitted	4,88,887	
„ written off	2,34,383	
		7 26,270
Amount of arrears for the previous year shown in item 10 of Return No. 1 for the year 1925-26		12,58,756

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1926.

Serial No.	Classification.	Assessment for 1925-26.
1	2	3
		Rs.
1	Demand for the year	84,01,488
2	*Arrears	† 7,47,174
3	Miscellaneous including penalties	838
4	TOTAL OF ITEMS 1 TO 3	91,49,500
5	Refunds	2,32,664
6	Net demand (item 4 *minus* item 5)	89,16,836
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	3,09,669
8	*Add*—Excess collections and advance payments	7,500
8-A	*Add*—Unpaid refunds	11,810
8-B	*Deduct*—Unpaid vouchers for previous year paid during the year	12,037
9	Net collections	86,14,440

* If this figure differs from that in item 2 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

	Rs.	Rs.
† Arrears shown in Item No. 7 of last year's Return		12,54,227
Deduct—Amount wrongly included therein		7,439
CORRECT FIGURE		12,46,788
Less—		
Amount written off	68,116	
„ remitted	4,31,498	
		4,99,614
Arrears now shown in item No. 2		7,47,174

RETURN No. III.

Classification of Income-tax collected in the Bombay Presidency in the year ending 31st March 1926.

——	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	2,00,33,673	1,38,99,522	5,56,16,621	1,59,35,524	10,54,85,340
Gross tax collected . .	18,61,992	13,03,025	(a)52,14,060	14,93,955	98,73,032
Refunds or rebates—					
at 18 pies per rupee .	(b)1,94,551	36,401	11,98,469	1,54,605	15,84,026
at 16 pies per rupee .	..	21	356	..	377
at 15 pies per rupee .	..	..	534	..	534
at 13 pies per rupee .	12,192	4,218	1,08,583	8,495	1,33,488
at 12 pies per rupee .	14,035	4,643	1,28,658	11,546	1,58,882
at 11 pies per rupee .	..	12	500	..	512
at 10 pies per rupee .	..	..	783	..	783
at 9 pies per rupee .	13,692	8,882	1,20,899	28,464	1,71,937
at 7 pies per rupee .	..	..	1,040	..	1,040
at 6 pies per rupee .	5,196	1,267	42,865	11,179	60,507
at 5 pies per rupee .	158	95	510	..	763
at 4 pies per rupee .	..	..	50	..	50
at 3 pies per rupee .	1,851	867	14,807	7,651	25,176
at 1 pie per rupee .	..	..	371	..	371
Total refunds or rebates .	2,41,675	56,406	16,18,425	2,21,940	21,38,446
Net Collections* . . .	16,20,317	12,46,619	35,95,635	12,72,015	77,34,586
Number of assessees (Columns 4 and 5 only).	..	..	504	108	612
Number of persons to whom refund or rebate is given.	1,971	637	8,285	260	11,153

(a) Excludes collections of Rs. 2,27,538 received from the Bombay, Baroda and Central India and the Great Indian Peninsula Railway Companies.

(b) Includes refund of Rs. 62,755 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

	Rs.
* Net collections	77,34,566
Add excess collections and miscellaneous	16
Add penalties (actual collections)	897
TOTAL	77,35,499
Add unpaid refunds of the year under review	1,21,681
Deduct paid refunds out of unpaid refunds of previous year	92,041
Net collections	77,65,139

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	1,76,29,728	4,63,469	5,970	40,00,196	1,03,591	1,27,85,791	3,32,089
II	2,500 ,, 2,999 . . .	87,91,050	2,29,980	4,101	24,51,194	64,176	88,69,283	2,32,394
III	3,000 ,, 3,499 . . .	82,53,862	2,15,668	2,152	23,28,873	59,913	93,31,874	2,42,456
IV	3,500 ,, 4,999 . . .	1,80,95,926	4,74,388	4,335	54,70,385	1,40,741	2,19,41,482	5,72,258
V	5,000 ,, 7,499 . . .	1,79,55,055	5,61,880	11,416	57,79,151	1,75,172	2,78,04,295	8,67,997
VI	7,500 ,, 9,999 . . .	1,09,90,417	3,52,519	4,448	36,14,919	1,12,430	2,18,37,973	6,87,102
VII	10,000 ,, 12,499 . . .	99,90,984	4,62,482	14,484	24,40,911	1,14,207	1,74,98,928	8,16,714
VIII	12,500 ,, 14,999 . . .	65,72,831	3,06,183	7,507	17,30,886	80,115	99,92,314	4,67,831
IX	15,000 ,, 19,999 . . .	89,93,334	4,22,305	7,099	23,81,402	1,10,201	1,94,92,552	9,15,019
X	20,000 ,, 24,999 . . .	58,35,762	3,62,567	15,006	15,80,345	97,690	1,37,00,745	8,52,184
XI	25,000 ,, 29,999 . . .	38,80,598	2,40,119	7,460	11,70,151	71,747	1,02,96,105	6,42,505
XII	30,000 ,, 39,999 . . .	40,88,113	3,13,275	31,286	16,31,051	1,22,997	1,40,91,191	10,99,436
XIII	40,000 ,, 49,999 . . .	16,85,564	1,52,616	8,880	8,71,765	81,716	96,33,628	9,01,499
XIV	50,000 and over . . .	18,19,965	1,70,611	30,758	1,08,64,823	9,94,031	3,71,25,656	34,72,597
	Unclassified	14,023	372	..	..	..	..	..
	TOTAL .	12,46,06,032	47,28,434	1,54,902	4,63,16,052	23,28,727	23,44,01,817	1,21,02,082

No. IV.

Bombay Presidency in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	Remarks.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
3,44,15,715	9,05,119	16,44,033	43,348	34,757	4,222	3,27,71,682	8,22,792	18,146	
2,01,11,527	5,30,651	7,63,175	20,530	25	257	1,93,48,352	5,09,839	7,714	
1,99,14,609	5,20,189	7,05,085	19,217	..	418	1,92,09,524	5,00,554	6,407	
4,55,07,793	11,91,722	11,83,817	32,652	62	2,631	4,43,23,976	11,56,377	11,397	
5,15,38,501	16,16,465	14,58,479	48,472	12,827	4,174	5,00,80,022	15,50,992	9,258	
3,64,52,309	11,56,500	8,77,062	30,197	57	6,366	3,55,75,247	11,19,880	4,579	
2,99,30,773	14,07,887	11,30,130	55,716	45,726	3,562	2,88,00,643	13,02,883	3,098	
1,82,96,031	8,61,636	5,69,233	28,064	..	1,617	1,77,35,798	8,31,955	1,484	
3,08,67,288	14,54,624	9,31,045	45,470	..	5,349	2,99,36,243	14,03,805	1,985	
2,11,16,852	13,27,447	6,96,208	45,076	33,902	2,334	2,04,30,644	12,45,635	1,163	
1,53,46,854	9,61,831	6,42,608	40,174	160	2,167	1,47,04,246	9,19,330	661	
1,98,10,355	15,66,994	4,86,563	37,647	25,622	2,461	1,93,23,792	15,01,264	778	
1,21,90,957	11,44,711	5,12,494	48,079	14,792	..	1,16,78,463	10,81,840	425	
4,98,10,314	46,67,997	29,31,533	2,74,831	..	..	4,68,78,781	43,93,166	815	
14,023	372	1,200	113	..	..	12,823	259	12	
40,53,23,901	1,93,14,145	1,45,13,665	7,69,586	1,67,930	36,058	39,08,10,236	1,83,40,571	67,922	

	Rs.
Total	1,83,40,571
Add—	
Excess collections and miscellaneous	10,474
Penalties (actual collections)	51,764
Unpaid refunds of the year under review	34,996
Collection by adjustment under the Act of 1918	1,699
Total	1,84,39,504
Deduct—Refunds paid on account of the previous year	38,728
Net collection	1,84,00,776

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	343	4,04,933	69	99,262	82	1,15,750	46	45,862	540	6,65,808	33,402	6,32,406
II	1,00,001 ,, 1,50,000	82	4,22,586	45	2,17,027	24	1,14,265	25	84,513	176	8,38,391	15,146	8,23,245
III	1,50,001 ,, 2,00,000	36	3,40,037	23	1,87,598	3	35,437	13	92,564	75	6,55,636	36,572	6,19,064
IV	2,00,001 ,, 2,50,000	17	3,30,051	17	1,78,252	4	63,467	12	1,50,238	50	7,22,008	22,091	6,99,917
V	2,50,001 ,, 3,00,000	8	2,10,306	10	1,42,563	..	..	4	78,984	22	4,31,853	12,663	4,19,190
VI	3,00,001 ,, 3,50,000	5	1,25,767	10	1,72,433	..	..	2	21,595	17	3,19,795	5,380	3,14,415
VII	3,50,001 ,, 4,00,000	..	..	4	68,465	..	..	1	44,892	5	1,13,357	20,207	93,150
VIII	4,00,001 ,, 4,50,000	4	2,49,851	3	80,644	..	..	..	..	7	3,30,495	17,188	3,13,307
IX	4,50,001 ,, 5,00,000	1	79,370	4	1,08,937	..	..	..	..	5	1,88,307	..	1,88,307
X	5,00,001 and more	6	15,75,739	37	26,42,031	..	..	2	3,55,573	45	45,73,343	70,015	45,03,328
	Total	502	37,38,640	222	38,97,213	113	3,28,919	105	8,74,221	942	88,38,993	2,32,664	86,06,329

	Rs.
Add—Excess collections and miscellaneous	7,518
Add—Penalties (actual collections)	820
Total	86,14,667
Add—Unpaid refunds	11,810
Less—Unpaid refunds for the previous year paid during the year	12,037
Net Total	86,14,440

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	4,44,095	9	1,21,217	20	5,65,312
2	Buildings and land	2	21,434	7	6,661	9	28,095
3	Chemical	..	..	1	205	1	205
4	Cotton spinning and weaving	55	6,81,490	..	..	55	6,81,490
5	Cotton pressing, ginning and cleaning	11	46,563	7	7,836	18	54,399
6	Engineering	8	44,219	..	..	8	44,219
7	Flour mills	5	13,254	..	..	5	13,254
8	Insurance—Fire, Marine and Life	13	2,53,933	..	..	13	2,53,933
9	Iron and steel works	1	14,941	2	18,029	3	32,970
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	1	1,102	..	..	1	1,102
13	Mining, coal	1	17,107	..	..	1	17,107
14	Mining, other minerals including petroleum	1	69,344	..	..	1	69,344
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	4	61,921	1	6,345	5	68,266
17	Steam navigation—Ocean	1	16,676	..	..	1	16,676
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	15	3,85,542	..	..	15	3,85,542
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	3	2,97,143	..	..	3	2,97,143
22	Woollen mills	..	..	..	..	..	..
23	Others	90	15,28,449	693	47,81,487	783	63,09,936
	Total	222	38,97,213	720	49,41,780	942	88,38,993

Analysis of the different sources of income included under item "23-other" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	3	26,294	7	15,308	10	41,602
2	Legal Practitioners	..	..	56	2,07,846	56	2,07,846
3	Medical Practitioners	..	..	2	824	2	824
4	Match Factory	1	1,951	3	21,229	4	23,180
5	Preisthood	..	..	1	8,512	1	8,512
6	Saw and Timber Mills	1	11,183	..	..	1	11,183
7	Silk reeling, weaving and embroidery works	2	11,550	..	..	2	11,550
8	Agents and Brokers	26	4,24,350	190	18,25,381	216	22,49,731
9	Money lenders	..	..	22	1,55,139	22	1,55,139
10	Contractors	2	44,224	19	2,65,543	21	3,09,767
11	Cloth sellers	1	12,833	6	24,448	7	37,281
12	Books and Stationery sellers	..	..	2	5,422	2	5,422
13	Building material sellers	1	1,02,907	..	..	1	1,02,907
14	Grain sellers	3	21,388	3	2,090	6	23,478
15	Grocers and Provision dealers	..	..	3	6,889	3	6,889
16	Liquor sellers (dealers in wines and spirits)	1	5,438	6	18,562	7	24,000
17	Piece-goods (cotton, silk, etc.) sellers	..	..	20	22,832	20	22,832
18	Salt business	..	..	2	717	2	717
19	Dealers in precious metals and stones and jewellery	..	..	4	3,245	4	3,245
20	Property owners	2	55,485	57	2,17,002	59	2,72,487
21	Wholesale cotton merchants	5	82,096	46	2,70,211	51	3,52,307
22	Salary	..	..	35	30,359	35	30,359
23	Dividends	..	..	33	4,64,033	33	4,64,033
24	Importers and Exporters	..	..	8	1,91,955	8	1,91,955
25	Timber merchants	..	..	1	2,432	1	2,432
26	Metal merchants	..	..	1	1,875	1	1,875
27	Electric Company	1	4,177	..	..	1	4,177
28	Clothiers, tailors and out-fitters	1	1,619	3	4,401	4	6,020
29	Turf Club	..	..	1	4,59,133	1	4,59,133
30	Ship chandlers	..	..	3	989	3	989
31	Sugar Merchants	..	..	4	13,431	4	13,424
32	Stevedores and Dubashes	..	..	3	4,162	3	4,162
33	Ice Factory	1	17,928	..	..	1	17,928
34	Accountants and Auditors	..	..	5	7,726	5	7,726
35	Telegraphs	1	72,424	..	..	1	72,424
36	Hotels	1	8,256	..	..	1	8,256
37	Photographers	1	15,156	..	..	1	15,156
38	Dyeing and Bleaching works	1	12,782	..	..	1	12,782
39	Hydraulic Works	1	91,009	..	..	1	91,009
40	Sewing machines	1	45,651	..	..	1	45,651
41	Gas Companies	1	23,688	..	..	1	23,688
42	Mill and Gin Stores suppliers	3	17,069	..	..	3	17,069
43	Oil Mills	1	84,911	..	..	1	84,911
44	Hides and skin dealers	..	..	2	11,501	2	11,501
45	Investments	9	2,61,267	3	20,847	12	2,82,114
46	Yarn dealers	..	..	1	9,711	1	9,711
47	Auctioneers	..	..	1	1,054	1	1,054
48	Umbrella merchants	..	..	1	1,563	1	1,563
49	Bangles merchants	..	..	1	312	1	312
50	Cotton waste merchants	..	..	1	586	1	586
51	Plumbers	..	..	1	6,042	1	6,042
52	Cinemas	..	..	2	2,825	2	2,825
53	Italian Salt Work	..	..	7	63,290	7	63,290
54	Share business	..	..	3	12,113	3	12,113
55	Coal merchants	3	13,080	..	..	3	13,080
56	Others	16	59,733	124	3,99,944	140	4,59,677
	Total	90	15,28,449	693	47,81,487	783	63,09 936

List of important sources of income, most of the recipients of which are liable to income-tax only and not to super-tax.

(1) Engineers and Architects
(2) Teaching Profession.
(3) Legal Practitioners.
(4) Medical Practitioners.
(5) Books and Stationery sellers.
(6) Liquor sellers.
(7) Property owners.
(8) Chemists and druggists.
(9) Restaurants.
(10) Accountants and Auditors.
(11) Sugar making and refining
(12) Grain sellers.
(13) Grocers and Provision dealers.
(14) Potteries.
(15) Rice Mills.
(16) Silk reeling, weaving and embroidery work
(17) Opium sellers.
(18) Salt sellers.
(19) Country Tobacco sellers.
(20) Speculators.
(21) Shroffs and Bankers.
(22) Jewellers.
(23) Contractors.
(24) Racing business.
(25) Aerated Water Factories.
(26) Cinemas.
(27) Mill Stores Suppliers.
(28) Coal merchants.

RETURN No. VII.

Income-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	35,443	37,176	2,195	2,163	1,145	5	5	3	195	191	72	1	1	48,457	6,65,050	4,127	1,771	..	..	1,70,803	6,361
Ahmedabad	4,361	4,071	342	270	137	..	..	..	26	22	10	..		49	82,890	415	96	..	..	1,036	..
Kaira	953	845	206	175	122	1	..	..	9	6	1	..		437	3,845	82	..	..	..	322	..
Panch Mahals	653	657	212	179	99	..	..	..	18	18	..	..	..	..	4,079	28	2	..	..	466	..
Broach	685	714	179	174	108	..	..	..	4	6	2	..	..	30	5,176	21	4	..	..	180	..
Surat	1,802	2,039	260	245	122	1	1	..	30	36	9	..	..	105	10,662	7	..	..	..	264	..
Thana	1,041	916	172	158	141	..	..	..	5	5	..	..	..	25	8,789	98	..	..	..	201	..
Bombay Suburban	367	334	122	110	85	1	1	1	8	8	4	..	..	272	6,702	213	..	..	..	5,551	..
Ahmednagar	741	766	102	89	56	..	..	..	..	..	..	..	..	..	5,025	64	12	..	..	..	..
East Khandesh	1,434	1,793	515	500	273	1	..	..	34	33	21	..	..	12	94,676	7	17	..	..	..	..
West Khandesh	848	814	52	49	19	..	..	..	2	2	..	..	..	..	1,162	22	5	..	..	55	..
Nasik	1,256	1,392	208	205	167	..	..	..	22	29	10	..	..	193	17,821	57	8	..	..	657	..
Poona	2,013	2,105	170	190	58	..	..	..	26	22	3	..	..	157	7,475	291	75	..	..	1,691	..
Satara	756	613	82	70	32	..	..	..	4	4	..	..	..	..	2,251	60	14	..	..	..	..
Sholapur	1,191	1,285	328	329	203	..	..	..	20	19	4	..	..	..	22,543	84	18	..	..	553	55
Belgaum	780	713	32	51	19	..	..	..	2	2	1	..	..	..	967	72	9	..	..	385	..
Bijapur	640	627	15	25	4	..	..	..	1	1	1	..	..	..	452	78	1	..	..	..	..
Dharwar	1,033	1,122	31	34	9	..	..	..	5	5	4	..	..	..	678	15	1	..	..	..	..
Kanara	242	259	16	13	3	..	..	..	2	2	1	..	..	..	2,634	6	..	..	..	..	..
Kolaba	464	471	88	140	44	..	..	..	7	7	1	..	..	..	1,341	13	12	..	..	794	..
Ratnagiri	420	367	57	55	22	..	..	..	2	2	..	..	..	..	831	3	2	..	..	..	..
Karachi City	2,806	2,784	194	194	88	1	1	1	61	64	26	..	..	178	62,555	24	47	..	..	47,006	..
Karachi District	343	355	57	57	25	..	..	..	7	7	3	..	..	..	2,911	..	..	..	..	250	..
Hyderabad	952	938	127	127	47	..	..	..	8	8	3	..	..	..	10,076	..	..	..	..	..	..
Sukkur	480	409	60	60	33	..	..	..	9	9	4	..	..	..	1,805	..	..	..	..	2,705	91
Shikarpur including Upper Sind Frontier.	769	704	82	82	40	..	..	..	17	17	5	..	..	..	4,70	5	..	..	..	682	..
Larkhana	506	508	54	54	34	..	..	..	3	3	..	..	..	..	2,526	13	12	..	..	..	183
Nawabshah	390	375	44	44	17	..	..	..	..	..	..	..	..	..	1,285	..	..	..	..	85	60
Thar and Parkar	575	558	87	87	18	..	..	..	27	25	2	..	..	..	1,062	37	..	..	..	..	..
Aden	1,433	1,079	3	3	1	..	..	..	1	1	1	..	..	..	222	39	..	..	..	697	..
Deesa	9	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	65,386	66,797	6,182	6,022	3,171	10	8	5	558	549	188	1	1	49,915	10,32,000	5,881	2,106	..	..	2,34,383	6,750

RETURN No. VII—*contd.*

Super-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3) (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	891	770	91	100	67	..	..	..	27	25	15	..	..	24,170	3,90,113	83	31	..	..	67,807	..
Ahmedabad	102	93	5	5	3	..	..	..	..	..	..	..	..	1,185	35,191	..	..	..	..	..	..
Broach	5	3	1	1	..	..	..	..	..	1	1	..	..	..	7,254	..	..	..	..	..	..
Surat	3	3	1	1	1	..	..	..	1	1	1	..	..	..	2,879	..	..	..	..	..	..
East Khandesh	7	12	8	9	5	1	..	..	5	4	3	..	..	2,441	12,117	1	..	..	..	..	..
West Khandesh	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nasik	1	1	1	1	1	..	..	..	..	..	..	..	..	..	137	..	..	..	..	..	..
Poona	5	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Satara	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	12	10	3	5	2	..	..	..	..	1	1	..	..	..	2,496	1	..	..	..	..	..
Belgaum	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karachi City	31	32	4	4	4	..	..	..	1	1	1	..	..	..	23,794	..	..	..	..	309	..
Shikarpur	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hyderabad	1	..	1	1	1	..	..	..	..	..	..	..	..	..	809	..	..	..	..	..	..
Aden	17	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	1,082	948	117	127	84	1	..	..	34	33	22	..	..	27,796	4,74,790	85	31	..	..	68,116	..

RETURN No. VIII.

Province.	Number of returns of income filed by assessees.	Number of returns accepted as correct.	Number of applications made under section 27 of Income-tax Act, 1922.	Number of successful applications under Section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.
1	2	3	4	5	6	7	8
Bombay City	23,252	6,798	987	681	18,053	15,112	10,931
Ahmedabad	7,360	626	57	23	6,870	5,438	4,606
Kaira	1,956	145	29	11	1,811	1,760	1,589
Panch Mahals	1,114	42	12	10	1,141	1,103	170
Broach	1,109	103	4	3	1,009	911	589
Surat	2,863	188	73	48	2,675	2,646	125
Thana	1,007	115	37	32	993	801	625
Bombay Suburban	447	23	25	15	437	415	405
Ahmednagar	1,251	93	9	8	1,264	1,101	93
East Khandesh	2,900	38	37	24	2,845	2,694	289
West Khandesh	1,267	116	29	13	1,239	1,132	392
Nasik	2,068	45	15	10	2,124	1,805	126
Poona	2,746	1,395	121	16	1,314	844	265
Satara	947	65	11	7	977	947	65
Sholapur	1,924	133	57	17	2,060	1,498	542
Belgaum	614	139	7	6	348	299	138
Bijapur	431	41	8	5	566	414	228
Dharwar	1,454	328	24	23	1,145	1,093	433
Kanara	531	112	3	2	431	394	64
Kolaba	744	111	6	3	633	573	97
Ratnagiri	557	117	12	5	459	360	5
Karachi City	3,259	1,570	141	112	2,422	1,854	1,355
Karachi District	464	33	11	8	734	358	68
Hyderabad	1,533	372	55	28	1,283	1,211	708
Sukkur	1,002	300	30	16	702	620	450
Nawabshah	688	178	20	5	510	475	360
Shikarpur including Upper Sind Frontier.	1,550	300	20	11	1,250	1,240	1,200
Larkana	1,182	150	8	6	1,112	900	700
Thar and Parkar	483	135	42	8	887	419	53
Aden	323	80	24	1	433	338	338
Deesa	71	70	....	....	....	....	....
Kathiawar	550	550	....	....	25	22	22
Total	67,647	14,449	1,914	1,157	57,752	48,777	27,031

RETURN No. I.

Classification of the income-tax demand in the districts of Bombay Presidency in the year ending 31st March 1926.

RETURN

Classification of the income-tax demand in the districts of Bombay

Serial No.	Classification.	Bombay City.	Bombay Suburban district.	Thana.	Ahmedabad.	Broach.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government . .	27,911	542	230	6,766	461
	(*b*) „ „ local authorities .	2,14,343	1,260	901	2,464	170
	(*c*) „ „ companies, other public bodies and associations.	24,62,617	1,515	1,744	81,521	2,762
	(*d*) „ „ private employers .	5,03,503	1,207	1,054	16,237	1,137
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or a company.	12,59,171	..	..	5,361	..
3	Income derived from property .	20,61,788	17,472	18,735	1,00,862	4,734
4	„ „ „ business .	1,06,35,348	30,232	96,390	13,80,520	93,217
5	Professional earnings . . .	7,38,949	2,209	5,756	21,207	4,063
6	Income derived from other sources .	10,81,704	3,113	6,494	1,64,530	13,800
7	TOTAL OF ITEMS 1 TO 6 .	1,89,88,334	57,550	1,31,314	17,79,468	1,20,344
8	(*a*) Amount to be deducted on account of section 15.	1 40,511	1,031	..	9,842	1,062
	(*b*) Amount to be deducted on account of section 17.	85,782	1,427	1,949	9,542	1,204
9	Resultant demand . . .	1,87 62,011	55,062	1,29,365	17,60,084	1,18,078
10	* Arrears	8,90,983	24,711	4,881	16,056	10,572
11	Penalties—					
	(*a*) penal assessments under section 28 and section 25 (2).	5,900	..	..	1,014	..
	(*b*) „ recoveries under section 46 (1).	21,900	519	572	2,454	114
	(*c*) other penalties and fines .	6,425	..	..	..	..
12	Miscellaneous	3,153	21	22	1,321	2
13	TOTAL OF ITEMS 9 TO 12 .	1,96,90,402	80,313	1,34,840	17,80,929	1,28,766
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48.	1,94,452	1,000	1,410	4,621	2,510
	(*b*) on dividends of companies, under section 48.	6,77,854	4,026	2,676	1,81,512	5,609
	(*c*) to partners of firms, under section 48.	1,90,110	..	..	6,754	1,345
	(*d*) under section 49 . .	4,21,807	..	..	..	..
	(*e*) other refunds . . .	4,24,066	1,932	1,190	65,174	5,047
15	TOTAL REFUNDS .	19,08,289	6,988	5,276	2,58,061	14,511
16	Net demand (item 13 *minus* item 15)	1,77,82,113	73,325	1,29,564	15,22,868	1,14,255
17	*Deduct*—Arrears outstanding on 1st March of the year to which the statement relates.	6,22,398	16,552	17,731	50,620	10,210
18	*Add*—Excess collections and advance payments.	560	..	2	165	..
18-A	*Add*—Unpaid refunds for 1925-26 .	53,534	537	2,061	11,585	415
18-B	*Deduct*—Paid refunds out of the unpaid refunds of previous year.	86,883	..	..	28,247	..
19	Net collections	1,71,26,926	57,310	1,13,896	14,55,751	1,04,460

No. I.

Presidency in the year ending 31st March 1926.

Surat.	Kaira.	Punch-Mahals.	Ahmednagar.	East Khandesh.	West Khandesh.	Na ik.	Poona.	Satara.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,446	1,761	855	2,313	1,985	501	2,025	27,075	1,788
910	288	69	..	47	448	2:0	1,934	1,134
3,548	3,382	4,795	103	5,107	1,453	838	12,959	..
3,217	..	266	28	437	255	337	11,128	..
..	..	..	..	..	..	..	4	..
1,664	..	..	..	..	..	..	258	..
33,001	3,250	2,689	6,467	23,087	7,137	14,145	53,329	4,494
2,04,513	62,777	57,466	1,13,501	5 33 609	1,27 744	1,66,341	3,47,451	1,03,094
23,526	1,532	1,495	2,429	14,522	5 594	7,562	25,609	5,439
48,196	2,941	1,105	2,033	3,670	476	24,434	10,576	2,807
3,22,021	75,931	69,440	1,26,936	5,82,964	1,43,608	2,15,912	4,90,323	1,18,756
2,239	699	176	1,535	1,021	276	200	2,035	1,307
4,860	2,446	1,277	2,753	664	2,918	5,071	14,876	1,104
3,14,922	72,786	67,987	1,22,648	5,81,279	1,40,414	2,10,641	4,73,412	1,16,345
4,058	2,639	3,517	341	55,034	2,026	3 ,253	55,678	2,344
5	254	290	64	576	25	..	620	..
61	190	385	1,374	851	329	1,963	22,546	2,336
1	..	..	..	..	..	..	..	..
..	38	99	20	18	75	12	154	..
3,19,047	75,907	72,278	1,24,447	6,37,758	1,42,869	2,43,869	5,52,410	1,21 025
7,334	842	1 554	357	152	537	469	4,027	285
49,146	10,576	579	636	4,472	596	2,583	26,555	1,845
..	203	..	..	5,372	..	..	..	..
..	..	..	..	..	..	..	..	..
6,663	1,810	2 670	5,883	69,414	2,738	6,393	17,102	1,701
63,143	13,431	4,803	6,876	79,410	3,871	9,445	48,584	3,831
2,55,904	62,476	57,475	1,17,571	5,58,348	1,38,998	2,34,424	5,03,826	1,17,194
7,112	2,371	1,025	,195	11,723	2,023	3,726	85,107	10,224
25	..	..	...	10		113	754	1
1,375	274	115	21	5,034	50	697	1,870	245
6,906	1,238	551	199	715	..	419	884	..
2,43,286	59,141	66,014	1,16,198	5,50,954	1,37,025	2,31,089	4,19,659	1,07,216

RETURN

Classification of the income-tax demand in the districts of Bombay

Serial No.	Classification.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government . .	707	2,918	987	4,289	2,291
	(*b*) „ „ local authorities .	1,326	359	177	406	142
	(*c*) „ „ companies, other public bodies and associations.	17,206	2,480	199	3,436	82
	(*d*) „ „ private employers .	1,391	243	1,826	597	3
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government.	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or a company.	..	..	..	..	..
3	Income derived from property .	29,882	4,875	5,333	6,934	1,230
4	„ „ „ businesss .	4,01,372	79,215	1,13,142	1,85,983	27,842
5	Professional earnings . . .	5,129	7,977	4,518	6,073	1,697
6	Income derived from other sources .	4,785	5,668	962	1,369	234
7	TOTAL OF ITEMS 1 TO 6 .	4,61,798	1,03,735	1,27,144	2 09,087	33,521
8	(*a*) Amount to be deducted on account of section 15.	3,154	525	222	3,691	1,166
	(*b*) Amount to be deducted on account of section 17.	4,390	770	456	1,485	390
9	Resultant demand . . .	4,54,254	1,02,440	1,26,466	2,03,911	31,965
10	* Arrears	13,311	15,870	25,505	582	1,150
11	Penalties—					
	(*a*) penal assessments under section 28 and section 25 (2).	1,333	470	475	..	..
	(*b*) „ recoveries under section 46 (1).	511	242	453	60	..
	(*c*) other penalties and fines .	..	..	..	..	..
12	Miscellaneous	54	40	..	..	..
13	TOTAL OF ITEMS 9 TO 12 .	4,69,463	1,19,062	1,52,899	2,04,553	33,115
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48.	478	1,175	134	542	344
	(*b*) on dividends of companies, under section 48.	24,732	3,782	342	1,974	743
	(*c*) to partners of firms, under section 48.	403	..	..	..	..
	(*d*) under section 49 . .	72,448	..	..	..	..
	(*e*) other refunds . . .	1,449	2,973	3,084	2,415	846
15	TOTAL REFUNDS .	99,513	7,930	3,560	4,931	1,933
16	Net demand (item 13 *minus* item 15)	3,69,950	1,11,132	1,49,339	1,99,622	31,182
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	13,953	12,606	3,405	2,444	2,105
18	*Add*—Excess collections and advance payments.	71	168	63	357	..
18-A	*Add*—Unpaid refunds for 1925-26 .	76,912	174	27	96	40
18-B	*Deduct*—Paid refunds out of the unpaid refunds of previous year.	966	..	..	349	..
19	Net collections	4,32,014	98,868	1,46,024	1,97,282	29,117

No. I.

Presidency in the year ending 31st March 1926.

Kolaba.	Ratnagiri.	Hyderabad.	Nawab-Shah.	Karachi City.	Karachi district.	Larkhana.	Sukkur.	Thar and Parkar.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,334	1,373	2,229	533	9,590	..	1,175	2,464	310
198	136	2,550	144	34,024	..	226	1,676	88
373	650	1,910	..	1,13,691	..	324	..	309
194	19	2,003	..	1,03,152	..	..	..	63
..	..	..	..	..	..	..	..	..
..	..	..	..	36,023	..	548	..	..
4,095	1,254	13,590	2,050	1,01,792	1,009	2,543	3,257	2,087
72,928	35,311	87,438	32,659	5,63,888	27,059	37,408	40,238	40,669
3,214	3,204	6,892	447	25,105	67	2,826	4,006	596
237	1,138	8,361	..	18,780	2,156	3,944	365	3,020
82,573	43,085	1,24,973	35,833	10,06,045	30,291	48,994	52,006	47,142
692	1,025	968	28	3,320	..	13	186	58
901	398	2,891	1,567	15,541	1,038	2,078	1,174	1,060
80,980	41,662	1,21,114	34,238	9,87,184	29,253	46,903	50,646	46,024
11,479	471	1,365	417	56,423	5,610	368	342	86
..	..	..	..	50	..	296	..	..
735	71	..	..	387	51	..	..	2,048
..	..	16	..	..	..	..	..	..
3	..	..	1	90	..	1	29	..
93,197	42,204	1,22,495	34,656	10,44,134	34,914	47,568	51,017	48,158
238	752	260	..	2,228	..	..	..	..
1,868	160	1,059	..	10,658	..	..	..	..
..	..	..	..	16,345	..	..	..	..
..	..	..	..	..	..	..	..	..
2,197	795	2,542	4,187	49,651	1,848	2,664	1,284	1,226
4,303	1,707	3,861	4,187	78,882	1,848	2,664	1,284	1,226
88,894	40,497	1,18,634	30,469	9,65,252	33,066	44,804	49,733	46,932
162	1,301	394	8	15,936	8,095	28	472	3,765
80	..	..	582	462	352	2	129	632
299	290	113	..	260	54	208	..	77
..	..	80	..	..	..	207	..	..
89,111	39,486	1,18,273	31,043	9,50,038	25,377	44,879	49,390	43,876

RETURN No. I.

Classification of the income-tax demand in the districts of Bombay Presidency in the year ending 31st March 1926.

Serial No.	Classification.	Shikarpur.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banaskantha including Deesa Cantonment.
1	2	31	32	33	34	35
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) paid by Government	711	9,746	..	880	17
	(b) „ „ local authorities	700	48,538	58	..	..
	(c) „ „ companies, other public bodies and associations.	1,189	..	..	..	53
	(d) „ „ private employers	..	..	..	..	..
2	Interest on securities—					
	(a) on securities of the Government of India or of a Local Government.	..	..	..	..	..
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..
3	Income derived from property	4,073	19,143	..	..	61
4	„ „ „ businesss	75,621	1,83,769	..	..	244
5	Professional earnings	1,536	3,312	..	680	..
6	Income derived from other sources	54	6,703	5	156	115
7	TOTAL OF ITEMS 1 TO 6	83,884	2,71,211	63	1,716	490
8	(a) Amount to be deducted on account of section 15.	..	2,026	..	..	..
	(b) Amount to be deducted on account of section 17.	7,030	832	..	..	..
9	Resultant demand	76,854	2,68,353	63	1,716	490
10	* Arrears	400	21,284	..	..	..
11	Penalties—					
	(a) penal assessments under section 28 and section 25 2).	250	..	..	..	..
	(b) „ recoveries under section 46 (1).	32	277	..	..	..
	(c) other penalties and fines	..	..	..	76	..
12	Miscellaneous	51	..	..	34	..
13	TOTAL OF ITEMS 9 TO 12	77,587	2,89,914	63	1,826	490
14	Refund or rebate of tax—					
	(a) on interest on securities, under se tion 48.	85	245	10	8,013	342
	(b) on dividends of companies, under section 48.	45	..	161	11,547	1,316
	(c) to partners of firms, under section 48.	..	..	..	..	..
	(d) under section 49	..	7,681	..	..	..
	(e) other refunds	4,407	1,620	..	820	105
15	TOTAL REFUNDS	4,537	9,546	171	20,380	1,763
16	Net demand (item 13 *minus* item 15)	73,050	2,80,368	—108	—18,554	—1,273
17	*Deduct*—Arrears outstanding on 31st arch of the year to which the statement relates.	59	14,656	..	..	24
18	*Add*—Excess collections and advance payments.	..	..	..	..	..
18-A	*Add*—Unpaid refunds for 1925-26	240	74	..	..	..
18-B	*Deduct*—Paid refunds out of the unpaid refunds of previous year.	193	118	..	..	..
19	Net collections	73,038	2,65,668	—108	—18,554	—1,297
				(Refund).	(Refund).	(Refund).

RETURN No. II.

Classification of the super-tax demand in the districts of Bombay Presidency in the year ending 31st March 1926.

Serial No.	Classification.	Bombay City.	Ahmedabad.	Broach.	Surat.	East Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Bijapur.	Dharwar.	Kolaba.	Karachi City.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	71,65,458	4,61,140	3,476	16,044	62,148	21,104	6,781	14,941	4,52,873	3,129	2,448	598	1,02,931	210	88,207
2	Arrears	7,01,229	10,363	3,960	..	1,675	12,959	..	..	2,742	..	..	..	5,183	..	9,063
3	Miscellaneous including penalties	737	101	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	78,67,424	4,71,604	7,436	16,044	63,823	34,063	6,781	14,941	4,55,615	3,129	2,448	598	1,08,114	210	97,270
5	Refunds	1,43,327	70,210	7,254	2,879	5,995	2,589	130	..	..	..	..	..	..	..	280
6	Net demand (item 4 *minus* item 5)	77,24,097	4,01,394	182	13,165	57,828	31,474	6,651	14,941	4,55,615	3,129	2,448	598	1,08,114	210	96,990
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,76,421	16,840	3,960	..	1,132	..	208	..	1,233	..	..	..	563	..	9,312
8	*Add*—Excess collections and advance payments.	7,500	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds for 1925-26	11,672	..	..	..	138	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	12,037	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Net collections	74,54,811	3,84,554	—3,778 (Refund).	13,165	56,834	31,474	6,443	14,941	4,54,382	3,129	2,448	598	1,07,551	210	87,678

MGIPC—M—VIII-68—2-10-26—650.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017